



February 20, 2009

HOUSE BILL No. 1670

DIGEST OF HB 1670 (Updated February 17, 2009 8:13 pm - DI 75)

Citations Affected: Noncode.

Synopsis: Plan to restore property tax cycle. Requires the department of local government finance to make recommendations for action necessary to restore timeliness to the process of local budgeting and the imposition of property taxes.

Effective: Upon passage.

Michael, Dembowski, Richardson

January 16, 2009, read first time and referred to Committee on Local Government.
February 19, 2009, amended, reported — Do Pass.

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HB 1670—LS 6690/DI 52+



February 20, 2009

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE BILL No. 1670

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) The department
2 of local government finance shall do the following:

3 (1) Subject to subdivision (3), consider action necessary,
4 including changes in policy, rules, and statutes, to ensure that
5 all steps in:

6 (A) property assessment;

7 (B) budgeting and setting of property tax rates by political
8 subdivisions of the state; and

9 (C) issuance of property tax statements to taxpayers;
10 will be taken in a timely manner that will allow the issuance
11 of statements in each county not later than April 25, 2011, for
12 property taxes first due and payable in 2011.

13 (2) Subject to subdivision (3), consider action necessary,
14 including changes in policy, rules, and statutes, to have all
15 property taxes first due and payable in the calendar year the
16 tangible property is assessed instead of the immediately
17 succeeding calendar year.

18 (3) In furtherance of the department's considerations under

HB 1670—LS 6690/DI 52+



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subdivisions (1) and (2), consult with:

(A) the Indiana Association of Cities and Towns;

(B) the Association of Indiana Counties; and

(C) any other person or association the department considers appropriate.

(4) Report before August 1, 2009, the results of the department's considerations under subdivisions (1) and (2) and recommendations for action to:

(A) the governor; and

(B) the legislative council, in an electronic format under IC 5-14-6.

(b) This SECTION expires January 1, 2010.

SECTION 2. An emergency is declared for this act.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred House Bill 1670, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 3, delete "(2)," and insert "(3)".

Page 1, between lines 12 and 13, begin a new line block indented and insert:

"(2) Subject to subdivision (3), consider action necessary, including changes in policy, rules, and statutes, to have all property taxes first due and payable in the calendar year the tangible property is assessed instead of the immediately succeeding calendar year."

Page 1, line 13, delete "(2)" and insert "(3)".

Page 1, line 14, delete "subdivision (1)," and insert "**subdivisions (1) and (2)**".

Page 2, line 1, delete "(3)" and insert "(4)".

Page 2, line 2, delete "subdivision (1)" and insert "**subdivisions (1) and (2)**".

and when so amended that said bill do pass.

(Reference is to HB 1670 as introduced.)

SMITH V, Chair

Committee Vote: yeas 9, nays 0.

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